



**DEPARTMENT OF CONSUMER AFFAIRS**  
 CALIFORNIA BOARD OF ACCOUNTANCY  
 2000 EVERGREEN STREET, SUITE 250  
 SACRAMENTO, CA 95815-3832  
 TELEPHONE: (916) 263-3680  
 FACSIMILE: (916) 263-3675  
 WEB ADDRESS: <http://www.cba.ca.gov>



## MEDICAL CONSIDERATION REQUEST

*TO BE COMPLETED BY THE CANDIDATE*

If you have a medical condition and are requesting an accommodation for the Uniform CPA Examination (CPA Exam), please complete and return this form, as well as the Medical Consideration Documentation Form, to the California Board of Accountancy (CBA). This form and other documentation will become a part of your examination record but will be purged from your file when you have passed the examination.

1. What is the nature and extent of your medical condition?

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2. Describe the medical consideration requested.

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Please provide the CBA with verification of your medical condition, on official letterhead, from a licensed or certified health care professional, supporting your medical consideration request. The Medical Consideration Documentation Form on the following page may be used in lieu of the health care professional's official letterhead. The CBA will not pay any costs you may incur in obtaining the required documentation. However, it will pay for any reasonable accommodation that is made for you. The medical information is considered **confidential** and will not be released; however, accommodation information will be released to the National Association of State Boards of Accountancy (NASBA) for the purpose of scheduling the particular approved accommodation.

Upon receipt of this information, the request will be considered, and you will be notified in writing of the CBA's decision.

If you have any questions, you may contact the CBA's Examination Unit at (916) 263-3953.

\_\_\_\_\_  
 Name (print)

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Permanent Unique Identifier (if known)

### CBA USE ONLY

Examination/Accommodation History

Accommodations: \_\_\_\_\_  
 Examination Dates: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**NOTE:** The information provided will be used by the CBA to determine the appropriate examination accommodation. Failure to provide this information will result in denial of the request. Accommodation information will be forwarded to NASBA for the purpose of scheduling the particular approved examination accommodation. Applicants have the right to review their records subject to the provisions of the Information Practices Act.

## **PERSONAL INFORMATION COLLECTION AND ACCESS NOTICE**

The information provided in this form will be used by the California Board of Accountancy to determine the qualifications of a Uniform CPA Examination applicant and facilitate the scheduling of sections of the CPA Exam once the applicant is deemed qualified. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another governmental agency as may be necessary to permit the Board, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred to disclosed as provided in Civil Code Section 1798.24. Additionally, information may be provided to the National Association of State Boards of Accountancy for administration of the national Uniform CPA Examination. Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. The Executive Officer of the California Board of Accountancy is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.



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MEDICAL CONSIDERATION DOCUMENTATION
TO BE COMPLETED BY THE HEALTH CARE PROFESSIONAL

Candidate Name \_\_\_\_\_

1. What is the nature of the candidate's medical condition?

Three horizontal lines for writing the answer to question 1.

2. What effect does the medical condition have on the candidate's ability to perform under standard testing conditions?

Three horizontal lines for writing the answer to question 2.

3. What is the specific recommended accommodation and how does it relate to the medical condition given the format of the examination? (Please refer to INFORMATION REGARDING THE UNIFORM CPA EXAMINATION on the following page.)

Seven horizontal lines for writing the answer to question 3.

Health Care Professional's Name (print)

Professional License or Certification Number

Title

( )

Telephone Number

Institution/Business Name

Address

Signature

Date



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## **INFORMATION REGARDING THE UNIFORM CERTIFIED PUBLIC ACCOUNTANT (CPA) EXAMINATION**

An applicant for licensure as a CPA is required to pass a computer-based examination, which is uniform throughout the United States and its territories. The Uniform CPA Exam (CPA Exam) administered during two months of every three-month period throughout the year. Each three-month period is called a testing window.

The computer-based test is comprised of four parts, titled:

- Auditing and Attestation (AUD) 4.5 hours.
- Financial Accounting and Reporting (FAR) 4 hours.
- Regulation (REG) 3 hours.
- Business Environment and Concepts (BEC) 2.5 hours.

### **Types of Questions.**

Questions offered on the computer-based CPA Exam will be objective and simulations.

- Objective questions will be presented in a multiple-choice format and will appear as sequential testlets. Testlets are groups of questions that are constructed to appear together. Each examination section will include approximately three multiple-choice testlets. Each testlet will contain approximately 25 questions. A candidate may move about within each testlet; however, once a candidate exits a testlet, the candidate will not be able to access that particular testlet.
- Simulations are condensed case studies that will assess accounting knowledge and skills using real life work-related situations and may require the use of word processing skills, spreadsheet skills, and research of authoritative literature. Presently, each examination section, except BEC, will include two simulations. Each simulation is also considered a testlet.

### **Understanding, Analysis, and Judgment.**

CPA candidates will be asked to demonstrate understanding, analysis, and judgment on the CPA Exam through questions that will require them to:

- Interpret and apply relevant professional literature.
- Comprehend professional standards and apply these standards during the course of an engagement.
- Recognize business-related issues and their relevance to evaluating an entity's financial condition.
- Evaluate, analyze, and process entity information for reporting in financial statements.
- Identify financial accounting and reporting methods and select those that are suitable.
- Address, analyze, and resolve issues in the conduct of an engagement.

## Communication.

Candidates will demonstrate their written communication skills through the use of short constructed response questions. Written communication skills will be tested in the context of specific subject matter.

## Research.

Candidates will demonstrate their research ability, searching professional literature, identifying relevant information, and drawing conclusions.

## Skills Target Weighting.

The percentages listed below represent the range of total test points associated with that skill for each section, and for the examination as a whole.

	Communication	Research	Analysis	Judgement	Understanding
<b>AUD</b>	10% - 20%	6% - 16%	12% - 22%	12% - 22%	35% - 45%
<b>FAR</b>	6% - 16%	11% - 21%	13% - 23%	10% - 20%	35% - 45%
<b>REG</b>	0% - 14%	9% - 19%	9% - 19%	8% - 18%	45% - 55%
<b>BEC</b>	0% - 13%	0% - 13%	8% - 18%	6% - 16%	55% - 65%

Credit status is established by passing any one section of the computer-based examination.

A first-time candidate who passes any section of the computer-based CPA Exam during the six months (two windows) immediately following commencement of computer-based testing shall retain credit for that section for a 24-month period beginning with the date the section of the examination was passed. A first-time candidate who passes any section of the computer-based CPA Exam after the initial six months shall retain credit for that section for an 18-month period beginning with the date the section of the examination was passed.

A repeat candidate transitioning examination section credits from the paper-and-pencil based examination will receive credit for the computer-based equivalent of those sections. This candidate will be allowed an 18-month period from commencement of the computer-based examination to pass any remaining examination sections, or the number of attempts remaining under paper-and-pencil, whichever is exhausted first.

When a candidate has credit for all four sections of the examination at the same time, the candidate has passed the examination.

Once the CPA Exam is passed, an applicant for the CPA license must demonstrate qualifying experience of up to four years in order to obtain licensure as a CPA.